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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

*AS - 05/22/06*

Group:	3738	}
Confirmation No.:	7805	}
Application No.:	10/656,345	}
Invention:	REINFORCED SMALL INTESTINAL SUBMUCOSA	}
Applicant:	Pamela L. Plouhar et al.	}
Filed:	September 5, 2003	}
Attorney		}
Docket:	265280-73406	}
Examiner:	Stewart, Alvin J.	}

**DATED: APRIL 26, 2006**

**RESPONSE TO OFFICE ACTION**

Mail Stop Amendment  
Honorable Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action of January 26, 2006, please consider the following:

**Amendments to the Claims** begin on page 2 of this paper.

**Remarks** begin on page 5 of this paper.